IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWELTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 7921 of 2005

Between:

1 B. Chandra Reddy, S/o. B. Ranga Reddy,
R/o. Chabolu Village, Jupadu Bunglaw Mandal, Kurnool District.
2 B. Swamy Reddy, S/o. B. Nagi Reddy,
R/o. Chabolu Village, Jupadu Bunglaw Mandal, Kurnool District.
3 K. Venkataswamy, S/o. Jambanna,
R/o. M. Ganapuram Village, Pagidyala Mandal, Kurnool District.
4 B. Chandra Reddy, S/o. Ranga Reddy,
R/o. Chabolu Village, Jupadu Bunglaw Mandal, Kurnool District.
5 V. Rosaiah, s/o. Narayana,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
6 P. Dibbanna, S/o. Obulanna,
R/o. Chabolu Village, Jupadu Bnglaw Mandal,
Kurnool District.
7 Shaik Fakruddin, S/o. Syed Sahed,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
8 Pedda Danamma, W/o. Pedda Linganna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
9 Chakali Thirupalu, S/o.Rangaiah,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
10 K. Venkata Subbanna, S/o. K. Seshanna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.

11 K. Venkata Swamy, S/o. Pedda Hanumanna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
12 G. Venkata Swamy, S/o. G. Subbanna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
13 N. Tulisanna, S/o. Chinna Naganna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
14 Chakali Yerranna, S/o. Thikkanna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
15 C. Venkata Ramudu, s/o. C. Umapathi Reddy,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
16 G. Venugopala Reddy, S/o. G. Balakrish Venkata Reddy,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
17 B. Tirupathamma, W/o. B. Swamy Reddy,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
18 C. Venkata Lakshmma, W/o. Nagaseshulu,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
19 K. Balaswamy, S/o. K. Pedda Papanna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
20 K. Bala Swamy, S/o. Iyalanna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
21 M. Pedda Eswaraiah, S/o. Pedda Venganna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
22 B. Rambhupal Reddy, S/o. Pedda Hussain Reddy,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
23 K. Venkata Subbanna, S/o. K. Chinna Naganna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
24 S. Venkata Swamy Naik, S/o. Subbanaik,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
25 K.Chinna Naganna, S/o. K. Pedda Seshanna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
26 K. Mallaiah, S/o. K. Bala Naganna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
27 M. Balanna, S/o. Venganna,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.
28 D. Suryanarayana, S/o. D. C. Nagaiah,
R/o. M. Ganapuram Village, Pagidyala Mandal,

Kurnool District.

29 D. Nagalakshmaiah, S/o. D. Nagaiah,
R/o. M. Ganapuram Village, Pagidyala Mandal,
Kurnool District.

30. G.Chinna Ranga Reddy, S/o.Pedda Laxmi Reddy

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District.

31 G.Srinivasulu S/o.G.Yeliah

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

32 Maka Pulliah, S/o.Sambaiah

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

33 Fatimabee, W/o.Mustaf

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

34 V.Sugunamma, D/o.V.Laxmidevamma

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

35 G.Seshamma, W/o.Basi Reddy

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

36 M.Naga Sesha Phani, S/o.Venkataswwamy

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

37 V.Pedda Rosaiah, S/o.Narayana

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

38 B.Subhadramma, W/o.B.Sanjeeva Reddy

R/o.Chabolu Village, Jupadu Bunglaw Mandal

Kurnool District

39 D.Yesaiah, S/o.Subbanna

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

40 P.Bhupal Reddy, S/o.P.Laxmireddy

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

41 T.David, S/o.Swamanna

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

42 K.Ramanaiah (L.R.)S/o.K.Ramasubbaiah

(K.Narayanamma (died) Awardee

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

43 P.Nagi Reddy, S/o.Laxmi Reddy

R/o.M.Ganapuram Village, Pagidyala Mandal

Kurnool District

..... PETITIONERS

AND

1. The Special Deputy Collector (L.A.O.)

   S.R.B.C. Nandyal, Kurnool District

2. The Income Tax Officer,

   Ward No.1, Nandyal, Kurnool District

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ of Mandamus or any other appropriate Writ, Order or direction directing the respondents herein not to deduct any amount from the compensation amounts payable to the writ petitioners under the Hon'ble High Court decrees passed in the appeals filed by the petitioners towards income tax and to pay the said amount to the petitioners forthwith.

For the Petitioners: MR. B.D. Maheswara Reddy, Advocate.

For Respondent No.1: GP for Land Acquisition

For Respondent No. 2: Mr. S.R. Ashok, Senior Counsel.

The Court made the following:

ORDER: (per Sri B. Sudershan Reddy, J)

Heard the learned counsel for the petitioners as well as the learned Government Pleader appearing on behalf of the 1st respondent and Sri S.R. Ashok, learned senior counsel appearing on behalf of the 2nd respondent and at their request, the matter is taken up for final disposal at the stage of admission. Rule nisi.

The petitioners invoke the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India with a prayer to issue a writ of Mandamus directing the respondents herein not to deduct any amount towards income tax from out of the compensation amounts payable to them under the provisions of the Land

Acquisition Act, 1894 as determined by the decrees passed by this Court in the appeals preferred by them. The petitioners also pray for a consequential direction to the 1st respondent to release the entire amount without making any such deductions to towards the income tax.

The subject matter that arises for consideration in this writ petition is not *res integra* but squarely covered by the decision rendered by this Court in more than one matter. A Division Bench of this Court in W.P No. 3934 of 1989 dated 13-12-1995 disposed of the similar writ petition with a direction to the petitioners therein to comply with the provisions of sub-Section (1A) of Section 197-A of the Income Tax Act (for short 'the Act'). The petitioners were directed to furnish the particulars in Form 15H for the purpose of sub-Section (1A) of Section 197-A of the Act before the Land Acquisition Officer and the Land Acquisition Officer on being satisfied that necessary particulars are furnished, to file a Memo in the reference Court to the effect that in view of the declarations furnished by the petitioners, the tax deduction under Section 194-A of the Act need not be effected and that the amount representing the interest payable on enhanced compensation can be disbursed to the parties concerned without any deduction.

That another Division Bench of this Court took the same view in W.P No. 6543 of 2001 dated 12-04-2001.

In such view of the mater, this writ petition is disposed of in terms of the same directions. In the result, the petitioners are directed to furnish the required particulars in Form 15H and the Land Acquisition Officer shall verify the particulars and on being satisfied as to the correctness of the particulars furnished by the writ petitioners, shall file a memo in the reference Court expressing no objection for the disbursement of the amounts. It is needless to direct the Land Acquisition Officer not to make any deductions by himself towards payment of income tax while depositing the amounts into the reference Court. The Land Acquisition Officer is bound to deposit the entire amount of compensation in terms of the decree.

(B. Sudershan Reddy, J)

12-04-2005

(C.V. Ramulu, J)

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To

1. The Special Deputy Collector (L.A.O.)

   S.R.B.C. Nandyal, Kurnool District

2. The Income Tax Officer,

   Ward No.1, Nandyal, Kurnool District

3. Two CCs to the Government Pleader for Land Acquisition, High Court of Andhra Pradesh, Hyderabad (OUT).

4. Two CD copies.